

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Concessional rate on intra-state supply of bricks with certain conditions on claim of ITC - Notification - Orders – Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 51**

**Dated: 17-05-2022**

**Read the following:**

1. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 02/2022 - Central Tax (Rate), dt. 31-03-2022.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/75/2017, Dt. 08-04-2022.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt 17.05.2022.

**NOTIFICATION No. 02/2022-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby exempts the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2) of the said table, from so much of the state tax leviable thereon under section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said table and subject to the relevant conditions annexed to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said table:

**Table**

<b>Sl. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description</b>	<b>Rate</b>	<b>Condition No.</b>
(1)	(2)	(3)	(4)	(5)
1	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3%	1
2	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3	6904 10 00	Building bricks	3%	1
4	6905 10 00	Earthen or roofing tiles	3%	1

**Explanation. –**

- (i) For the purposes of this notification, "Tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

**(PTO)**

- (ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

**ANNEXURE**

<b>Condition No.</b>	<b>Condition</b>
1.	(a) credit of input tax charged on goods or services used exclusively in supplying such goods has not been taken; and  (b) credit of input tax charged on goods or services used partly for supplying such goods and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such goods is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) and the rules made thereunder.

2. This notification shall come into force with effect from the 01<sup>st</sup> day of April, 2022.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**